

Pt. 1201, App. I

49 CFR Ch. X (10–1–99 Edition)

this account shall be charged to the following account:

Property taxes—general and administrative:	
Freight	64–61–00
Other taxes—control	65–00–00

This account includes taxes on gross receipts, franchise fees, excise taxes, and similar items. This account excludes property taxes and taxes chargeable as employee benefits. The total of this account shall be charged to the following account:

Other taxes—general and administrative:	
Freight	65–61–00

(2) Other computed cost elements.

- 651 Locomotives return on investment.
- 652 Freight train car costs.
 - 01 Per day costs.
 - 02 Mileage costs.
- 654 Rehabilitation.
- 664 Deadheading, taxi and hotel costs.
 - 01 Deadheading.
 - 02 Taxi.
 - 03 Hotel.
- 665 Overhead movement costs.
 - 01 Transportation.
 - 02 Equipment.
 - 03 Freight-train cars—mileage portion.

(3) Off-branch avoidable costs.

- 661 Terminal costs.
 - 01 Modified terminal costs.
 - 02 Normal terminal costs.
 - 03 Interchange costs.
- 662 Freight train car costs.
- 663 Freight train revenue ton-mile costs.

(4) All other avoidable costs.¹

- 671 Working capital.
- 672 Required capital expenditures.
- 673 Deferred maintenance.
- 674 Current cost of freight train cars, locomotives, and other equipment.
- 675 Foregone tax benefits.
- 676 Administrative costs.
- 677 Deferred subsidy payment costs.
- 678 Casualty reserve expenses.
 - Total, all other avoidable costs.
- 681 Reasonable return on the value of properties.
- 682 Management fee.

[43 FR 1733, Jan. 11, 1978, as amended at 43 FR 28498, June 30, 1978; 44 FR 9730, Feb. 14, 1979; 47 FR 49596, Nov. 1, 1982]

APPENDIX I TO PART 1201—CERTIFICATION OF BRANCH LINE ACCOUNTING SYSTEM RECORDS

Carrier: (Exact legal title or name of the respondent) _____

¹ Accounts 671–675 apply to Part 1152 only. Accounts 677 and 682 apply to Part 1155 only.

Name, title, telephone number and address of the person to be contacted:

Name _____
Title _____
Telephone Number: (Area Code) and (Telephone number) _____
Office Address: (Street and number) (City, State, and ZIP code) _____

CERTIFICATION

I, the undersigned, _____
of (Title of officer in charge of accounts) _____

(Full name of reporting company) _____

certify that during the calendar year 19____ the branch line accounting system data were collected and maintained for each line that met the criteria set forth in 49 CFR 1201, Subpart B, section 920(a), Lines For Which Data Collection Is Required, (Docket No. 36366).

Signature _____

Date _____

The lines covered by this certification are described below: (Describe each branch line separately using the following format as set forth in 49 CFR 1152.11.)

- (a) Carrier's designation for line (Ex. Zanesville Secondary Track);
- (b) State or states in which line is located;
- (c) County or counties in which line is located;
- (d) Milepost delineating each line or portion of line;
- (e) Agency or terminal station(s) located on line or portion of line with milepost designations;
- (f) Current category designation and date placed in that category; and
- (g) Previous category.

[44 FR 9730, Feb. 14, 1979, as amended at 47 FR 49596, Nov. 1, 1982]

PARTS 1202–1219—[RESERVED]

PARTS 1220–1239—PRESERVATION OF RECORDS

NOTE: Section 20(7)(b) of the Interstate Commerce Act includes the following provision:

Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, or in the accounts of any book of accounts or in any records or memoranda kept by a carrier, or required under this section to be kept by a lessor or other person, or who shall knowingly and willfully destroy, mutilate, alter, or by any other